	Application No.	Applicant(s)
Notice of Allowability	10/520,982	KODAMA ET AL.
	Examiner	Art Unit
	Jack I. Berman	2881
The MAILING DATE of this communication appears on the cover sheet with the correspondence address All claims being allowable, PROSECUTION ON THE MERITS IS (OR REMAINS) CLOSED in this application. If not included herewith (or previously mailed), a Notice of Allowance (PTOL-85) or other appropriate communication will be mailed in due course. THIS NOTICE OF ALLOWABILITY IS NOT A GRANT OF PATENT RIGHTS. This application is subject to withdrawal from issue at the initiative of the Office or upon petition by the applicant. See 37 CFR 1.313 and MPEP 1308.		
1. This communication is responsive to the amendment filed April 2, 2007.		
2. X The allowed claim(s) is/are 15-28.		
 3. Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f). a) All b) Some* c) None of the: 1. Certified copies of the priority documents have been received. 2. Certified copies of the priority documents have been received in Application No. 3. Copies of the certified copies of the priority documents have been received in this national stage application from the International Bureau (PCT Rule 17.2(a)). * Certified copies not received: Applicant has THREE MONTHS FROM THE "MAILING DATE" of this communication to file a reply complying with the requirements noted below. Failure to timely comply will result in ABANDONMENT of this application. THIS THREE-MONTH PERIOD IS NOT EXTENDABLE. 		
4. A SUBSTITUTE OATH OR DECLARATION must be submitted. Note the attached EXAMINER'S AMENDMENT or NOTICE OF INFORMAL PATENT APPLICATION (PTO-152) which gives reason(s) why the oath or declaration is deficient.		
5. CORRECTED DRAWINGS (as "replacement sheets") must be submitted.		
(a) ☐ including changes required by the Notice of Draftsperson's Patent Drawing Review (PTO-948) attached1) ☐ hereto or 2) ☐ to Paper No./Mail Date		
(b) ☐ including changes required by the attached Examiner's Amendment / Comment or in the Office action of Paper No./Mail Date		
Identifying indicia such as the application number (see 37 CFR 1.84(c)) should be written on the drawings in the front (not the back) of each sheet. Replacement sheet(s) should be labeled as such in the header according to 37 CFR 1.121(d).		
 DEPOSIT OF and/or INFORMATION about the deposit of BIOLOGICAL MATERIAL must be submitted. Note the attached Examiner's comment regarding REQUIREMENT FOR THE DEPOSIT OF BIOLOGICAL MATERIAL. 		
 Attachment(s) 1. ☑ Notice of References Cited (PTO-892) 2. ☐ Notice of Draftperson's Patent Drawing Review (PTO-948) 3. ☑ Information Disclosure Statements (PTO/SB/08),	5. ☐ Notice of Informal P 6. ☐ Interview Summary Paper No./Mail Dat 7. ☐ Examiner's Amendr 8. ☒ Examiner's Stateme 9. ☐ Other	(PTO-413), te
		Jack I. Berman Primary Examiner

Application/Control Number: 10/520,982

Page 2

Art Unit: 2881

The following is an examiner's statement of reasons for allowance: The prior art does not disclose an ion beam apparatus having two ion beam units, one that forms a cross-section in a portion of a sample by irradiating the sample with an ion beam from above and approximately orthogonally to a sample held by its end by a holder member and a second that removes a fracture layer by irradiating the cross-section from the side of the sample held by the holder member, i.e. from a lower, slanting direction.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Any inquiry concerning this communication or earlier communications from the examiner should be directed to Jack I. Berman whose telephone number is (571) 272-2468. The examiner can normally be reached on Monday-Thursday (8:30-7:00).

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Robert H. Kim can be reached on (571) 272-2293. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Application/Control Number: 10/520,982 Page 3

Art Unit: 2881

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see http://pair-direct.uspto.gov. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

Jack I. Berman
Primary Examiner
Art Unit 2881

jb 6/29/07